

December 28, 2010

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 10004

**Re: Karen Hoffman Partner in Partners
Investment Co. (Claim No. 014414)**

Bankruptcy Case No. 08-1789 (BRL)

Gentlemen:

I disagree with the Trustee's Determination dated December 3, 2010 to deny my claim. My objection to your determination is based upon the continuing litigation, which has not yet been adjudicated, relating to the status of claims of individuals who invested through partnerships and funds. I respectfully request my claim be reconsidered at the time these cases are adjudicated.

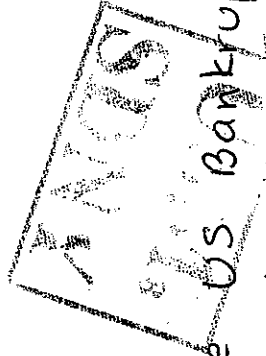
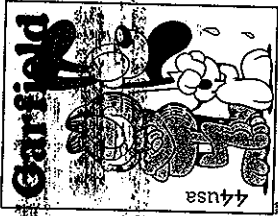
Very truly yours,

A handwritten signature in cursive script that reads "Karen Hoffman".

Karen Hoffman

JG:rs

JG-2010.12.23:Clerk of US Bankruptcy-Irving:Picard



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